

bill. Senator Hefner suggests that perhaps if I would poll ten of my businessmen and women in Wahoo that they would support the bill. Of course they would support the bill, if you told them half the truth. If you said we're going to put them on...the out-of-state mail-order businesses on an equitable basis with you, they would support the bill. But if you told them the rest of the story, as Mr. Paul Harvey would say, and said, but, of course, if we pass the bill does not mean we collect the tax, does not mean we collect the tax. We only pass the bill, and I can go back home to Bellwood and I can go to Wahoo and I can say, well, we sure put the hex on those guys, didn't we? We put them on an equitable basis with the hardware store in Bellwood, Nebraska. Nuts. Too many times down here we pass a bill which is only a facade of what it really is and this is one of those bills. I asked the Department of Revenue last special session about the collection of some of these taxes which are due to them. In one particular instance, a single bill would have developed more than \$100,000. One of the employees told me it would probably cost more to collect it than what it was worth, than what they would get. Well, ladies and gentlemen, about 70 to 75 percent of these mail-order sales, the tax due would be less than a dollar, one dollar or less. Now I don't know how much it costs the State of Nebraska to write a letter but I would suggest that it is in excess of a dollar. I'm sure it is. If that is, in fact, true, then you can see what we would do to the Department of Revenue, what burden we would place upon them in an attempt to enforce the collection of this tax. I'm all for it if you can do it, but let's not lie to each other that it is going to get done. It is not going to get done. I told you before in debate upon the floor, and Senator Hefner is aware of this because that's his business, a constituent of mine complained. He is in the fuel business. He said not for 12 years have my tax receipts been audited, and he said there isn't any way that the Department of Revenue can know if I paid my fair share of gasoline taxes unless they audit those receipts. And he said there is no way they can tell, if I go to the tank farm and load up a load of fuel and say I'm going to take it to Missouri where the tax is 7 cents, there is no way they can know whether I in fact go to Missouri or whether I take it to my installation here in the 23rd Legislative District. Now, ladies and gentlemen, if the Department of Revenue does not have the staff, does not have the resources, does not have the facilities or whatever it is, maybe the inclination, to pursue such a gross amount of tax, then how in the name of common sense can you expect them to try to pursue the collection of this kind of a tax which amounts, in most cases, 70 percent or more, to a